17-37-1. County tax for public planetarium.

For the acquisition, construction, establishment, maintenance, and operation of a public planetarium or for the purpose of funding a contract or a lease agreement for the operation and management of a county planetarium, the provision of planetarium facilities and equipment, and for other planetarium services, any county may levy annually a tax not to exceed .00004 per dollar of taxable value of taxable property in the county. The tax is in addition to all taxes levied by counties and is not limited by the levy limitation imposed on counties by law. The taxes shall be levied and collected in the same manner as other general taxes of the county and shall constitute a fund to be known as the County Planetarium Fund.

Amended by Chapter 3, 1988 General Session

17-37-2. Planetarium board of directors -- Establishment -- Expenses.

- (1) Upon the establishment of a county planetarium under the provisions of this chapter or upon the determination of the county executive to contract for planetarium facilities and equipment and other planetarium services, the county executive shall:
- (a) with the advice and consent of the county legislative body, appoint a planetarium board of directors, chosen at large based upon fitness for the office; and
 - (b) determine the number of people to serve as the board of directors.
- (2) Members of the county legislative body may serve on the board of directors, but not more than one member of the county legislative body may be a member of the board at any one time.
- (3) Directors shall serve without compensation, but their actual and necessary expenses incurred in the performance of their official duties may be paid from the county planetarium fund.

Amended by Chapter 95, 2002 General Session

17-37-3. Appointment of directors -- Terms -- Removal of directors -- Vacancies.

Directors shall be appointed for three year terms, or until their successors are appointed. Initially, appointments shall be made for one, two, and three year terms. Annually thereafter, the county executive, with the advice and consent of the county legislative body shall, before the first day of July of each year, appoint for a three-year term, directors to take the place of the retiring directors. Directors shall serve not more than two full terms in succession. Following such appointments, the directors shall meet and select a chairman and such other officers, as they deem necessary, for one-year terms. The county executive may remove any director for misconduct or neglect of duty. Vacancies in the board of directors, occasioned by removals, resignations, or otherwise, shall be filled for the unexpired terms in the same manner as original appointments.

Amended by Chapter 227, 1993 General Session

17-37-4. Delegation of management and control authority to directors by

county executive body -- Contract or lease with private entity for management -- Deposit of money collected -- Expenditures -- Recommendations by directors to county executive body.

- (1) Upon the appointment of a planetarium board of directors, the county executive may delegate to the board of directors the authority to manage and control the functions, activities, operations, maintenance, and repair of any county planetarium, and shall include in its delegation the authority to approve and control all expenditures from the county planetarium fund. Any delegation of authority made to the board of directors under this section shall at all times be subject to the ultimate authority and responsibility of the county executive for the management and control of all county funds and properties as conferred upon that board by general law applicable to counties.
- (2) (a) Upon the recommendation of the board of directors, the county may enter into a contract or lease agreement with a private organization or entity for partial or full management, operation and maintenance of any county planetarium and for other planetarium services, which may include providing the physical facilities and equipment for the operation of a planetarium.
- (b) A contract or lease for the purposes described in Subsection (2)(a) may not extend for more than a four-year period and shall be subject to annual review by the board of directors to determine if performance is in conformance with the terms of the contract or lease and to establish the level of the subsequent funding pursuant to the contract or lease.
- (3) All money collected from a county planetarium tax levy shall be deposited in the county treasury to the credit of the county planetarium fund. All money collected from operations of or from donations to any planetarium owned and operated by the county shall also be deposited in the county treasury to the credit of the planetarium fund. Any money collected from operations of a planetarium by a contracting party or lessee shall be used or deposited as the contract or lease may provide. Income or proceeds from any investment by the county treasurer of county planetarium funds shall be credited to the county planetarium fund and used only for planetarium purposes.
- (4) Expenditures from the county planetarium fund shall be drawn upon by the authorized officers of the county upon presentation of properly authenticated vouchers or documentation of the board of directors or other appropriate planetarium official. The fund may not be used for any purpose other than to pay the costs of acquiring, constructing, operating, managing, equipping, furnishing, maintaining or repairing a planetarium, including appropriate, reasonable and proportionate costs allocated by the county for support of the planetarium, or to pay the cost of financing and funding a contract or lease agreement for facilities, equipment, management, operation, and maintenance of a planetarium.
- (5) The board of directors shall provide recommendations to the county executive with respect to the purchase, lease, exchange, construction, erection, or other acquisition of land, real property improvements, and fixtures or the sale, lease, exchange, or other disposition of land, real property improvements, and fixtures for the use or benefit of a county planetarium.

17-37-5. Budget prepared by directors -- Fiscal year -- Tax levy.

The planetarium board of directors shall prepare an annual budget and estimate of expenditures and in all other respects comply with the requirements of the Uniform Fiscal Procedures Act for Counties and all other general laws relating to budgeting, accounting, disbursing of funds, and other financial matters applicable to counties. A county planetarium shall operate on the same fiscal year as the county and upon approval by the county legislative body of a final fiscal year budget submitted by the board of directors, the county legislative body may, at the time and in the manner prescribed by law for levying general county taxes, levy a tax for planetarium purposes, as provided in this chapter, which shall be sufficient to provide funds for the approved annual budget; but the tax levy imposed may not exceed in any one year .00004 of taxable value of taxable property in the county.

Amended by Chapter 227, 1993 General Session

17-37-6. Rules and regulations -- Use of planetarium by nonresidents.

The planetarium board of directors shall adopt rules and regulations for the use and operations of any planetarium acquired and established by the county. All persons visiting or using the planetarium shall be subject to the rules and regulations adopted by the board. The board may exclude from the use of the planetarium any and all persons who willfully violate the rules. The board may extend the privileges and use of the planetarium to persons residing outside of the county upon such terms and conditions as may be prescribed by its regulations.

Amended by Chapter 16, 1982 General Session

17-37-7. Annual report -- Financial statement.

To the extent that independent accounting records are prepared and maintained by the planetarium, the planetarium board of directors shall make, or in the case of a contracting entity, require that there be made, an annual report to the county executive and the county legislative body on the condition and operation of the planetarium, including a financial statement. The financial statement shall be prepared in accordance with generally accepted accounting principles consistently applied and shall be reviewed by the county auditor. The planetarium shall be included in the annual audit of the county conducted by an independent public accountant as required by Title 51, Chapter 2a, Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act.

Amended by Chapter 71, 2005 General Session

17-37-8. Director to be appointed -- Duties and compensation -- Other personnel.

- (1) (a) Subject to Subsection (1)(b), the county executive shall appoint a competent person as planetarium director to have immediate charge of:
 - (i) planetarium facilities and activities not contracted to an outside entity; and
 - (ii) overseeing the performance of the terms of any contract or lease entered

into with a contracting entity.

- (b) In a county with a form of government that has a county executive that is separate from the county legislative body, the appointment under Subsection (1)(a) shall be with the advice and consent of the county legislative body.
 - (2) The planetarium director shall:
- (a) have such duties and receive such compensation for the director's services as the county executive shall determine; and
- (b) act as the executive officer for the planetarium board and implement the policies of the board.
- (3) (a) The county executive may appoint, upon the recommendation of the planetarium director, other planetarium personnel.
- (b) Each county employee working at the planetarium shall be subject to the provisions of Chapter 33, County Personnel Management Act, and other general laws relating to county personnel matters.

Amended by Chapter 31, 2003 General Session

17-37-9. Donations permitted -- Use.

If a person desires to make donations of money, personal property, or real estate specifically for the benefit of a county planetarium, the board of directors may, with the consent of the county legislative body, accept those donations or other contributions. The board of directors shall manage and administer the donations or contributions in accordance with the terms and conditions of the donating or contributing instrument. All real property and improvements acquired by or specifically for a county planetarium by any means whatsoever, including gift, devise or donation, shall be deeded to and held in the name of the county.

Amended by Chapter 227, 1993 General Session